A

1942 8 of 41 Serial No. 1

Previous references. (Legis)

Later references.

PRESERVED

Office of the Secretary to the Representative Assembly and Legislative Council

Manuscript

A fr July 1941

SUBJECT.

The Sale of Goods (Amendment) Act 1941

To,

The compiler Mysore Gazette

Order No. R.L. 285 - Legis 8-41 1 dated 31-8-41

Orders the publication of the Act as Act No. III of 1941

J. Venkatanarayana
10-8-41

WD 04023—GPB—1,000—12-9-41

Amendment to Mysore Sale of Goods Act 2151 P.

General and Revenue Secretariat | File No. | of 194 | [App. F. III-2

Serial No.

From

The Mysore Sugar Company Ltd.

G. O. dated 17th December 1940

re the amendment to the Sale of Goods Act in British India.

In British India an amendment to the Indian Sale of Goods Act, 1930, has been made recently by Act XLI of 1940. A new section 64A has been added to the principal Act providing for the addition to or deduction from a contract price of an increase or decrease in customs or excise duty imposed after the making of the contract.

2) This matter was, in regard to the customs duty only, regulated till now by section 10 of the Indian Tariff Act. As it was considered desirable to apply the same rule to excise duty also, section 10 of the Indian Tariff Act has been repealed and section 64A added to the Indian Sale of Goods Act.

3) The Sugar Company states that a similar amendment in Mysore is desirable as it is of great importance to sugar manufacturers.

4) An addition of section similar to 64A in the Mysore Sale of Goods Act, 1932, would be of help not merely to sugar manufacturers but to all sellers of goods generally.

5) An amendment on the same lines as in British India may perhaps be undertaken. If approved a Bill will be drafted. This could be placed before the two Houses in due course, in June when the Assembly meets next.

6) A draft reply to the Sugar Company is also put up.

Submitted for orders. 7) The Dewan Bahadur may also be consulted if agreed

8) The Development Branch [illegible]

Flag S. (Bill also put up)

6-1-41

NOTE—Contn. Sheet.

3731

Amendment of the Sale of Goods Act

File No. 3731/5 of 194 . | General and Revenue Secretariat

Serial No.

be consulted on the matter.

9) This measure has to be put through before the end of Feb 41. when the price of sugar will be regulated. for opinion.

Law Secy
Dep. Secy
M/c.

6/1

2/1/41.

10) An amendment as proposed may be undertaken

2/1/41

Hon'ble Member

2/1/41.

11)

24/1/41

27/1

12) Submitted for orders if the draft to the Sugar Co may issue. Action will be taken thereafter to proceed with the measure

13) Issue the draft.

27/1

Done 29.1.41

Jones P 3097 dated 28.1.41 to the Secretary Sugar Company. Bangalore.

A draft Bill on the lines of the British Indian measure is put up.

Reference is invited to para 9 above. If the Bill should become law before the end of February 1941, it will have to issue as an Emergency Act. Before it expires 6 months hence, it could be brought up before the R.A. and L.C. in due course and passed at one sitting.

Bill published in Gazette of India dated 4/2/41 Part VIII P. 140

4648/41

5042/41

JAN 1941

SECTION 27 JAN. 1941 GEN. & ...GOTT.

27 JAN 1941 GEN.

Bill to amend the Sales Tax Act, 1932

General and Revenue Secretariat | File No. | of 194 . | [App. F. III-2

Serial No.

Submitted for orders.

1.2.41

If the amendment is to come into force before the end of February, the Bill will have to be passed under Section 12 of the Legislature Council 1923 as an emergency Act.

3/2

Law Secy)

If the Govt of India should increase the duty, it will have to be done through an emergency Act. We can then issue both the Acts simultaneously. Otherwise the Bill may be placed before the R.A. and L.C. in June 41.

I Member)

6/2/41.

6/2

6/2/41

10/2

FEB 3 1941

7962

3. FEB. 19

GOVT. OF MYSORE.

5377/41

Sec A

NOTE-- Contn. Sheet.

Telephone No. 367, Mysore.
Telegraphic Address:
"BALL, CHAMUNDI," MYSORE.

CHAMUNDI CURING WORKS.
VANI VILASA MOHALLA P.O.
MYSORE, S. INDIA.

23rd March, 1941.

Dear Mr. Madhava Rau,

Thank you for your letter of the 21st March, in reply to mine of the 20th.

The matter which is giving us some concern is that buyers of coffee in Madras are stating that they are not legally bound to accept the principle that the Excise Cess on coffee at Re 1/- per cwt should be paid for by them on coffee purchased from these Works, i.e. from within the Mysore State, owing to the fact that the Indian Sale of Goods (Amendment) Act, Act XLI of 1940, is not applicable to the Mysore State. The result of this is that, whereas planters who sent their coffee to be cured with firms in British India have already been able to recover the cess, our constituents have been unable to do so and are thereby, we respectfully submit, unfairly penalised. I am attaching a copy of a short note I took to Bangalore with the idea of showing to you - I think it is self-explanatory.

I must get back to my estate today, and my address will be:- Kurkenmutty Estate, Santaveri, P.O., Kadur District. Should you still consider an interview desirable I could come to Bangalore on any day which suits you, and in any case Major Ball, at the above address is always available if you would very kindly drop him a line.

Yours sincerely,

J. H. Morgan

Rajamantrapravina

Mr. M. Madhava Rau, B.A., B.L.

Telephone No. 367, Mysore.
Telegraphic Address:
" BALL. CHAMUNDI." MYSORE

CHAMUNDI CURING WORKS,
VANI VILASA MOHALLA P.O.
MYSORE. S. INDIA.

Note.

1. Under the Coffee Market Expansion Ordinance of 1940, (and The Mysore Coffee Market Expansion (Emergency) Act,1940) an Excise Cess of Rs 1/- per cwt is charged on all coffee coming under the control of the above Ordinance (Act).
2. Under the Indian Sale of Goddss (Amendment) Act, Act XLI of 1940, para 64A, Sub-section (a), a seller may add on to the price any duty or cess which may have been imposed subsequent to the making of a contract and claim payment of the same from the buyer. In the absence of a similar amendment by the Mysore Legislature it could not be said that the same position would hold good in Mysore Territory and in respect of contracts entered into in Mysore.
3. It is now desired that the Mysore Sale of Goods Act of 1932 be brought into line with the Indian Sale of Goods (Amendment) Act, Act XLI of 1940.
4. If such Amendment Act can be introduced in Mysore State it is desirable that it should date from the same date that the Indian Sale of Goods (Amendment) Act came into force, i.e. from 3rd December, 1940.

Serial No.

Hm
2
24/3/14

Amendment of Sale of Goods Act. — Bill 5

File No. of 194 . | General and Revenue Secretariat

Serial No.

A short note, whether the buyer is bound to pay the increase of the tax apart from the proposed legislation may be put up.

Hm
2
24/3/41

This subject is completely bare of authority in India. Under English Law the point seems to be settled that such variations in customs or excise duty affects the buyer. The following passage appear in Benjamin on sale.

"The Finance Act, 1901, in the case of the imposition, or increase, or repeal, or decrease of any customs, import, or excise duty on goods and delivery of the goods after the day on which the new and increased duty or the repeal or decrease, takes effect, as the case may be, provides, in the absence of a contrary agreement, for the recovery by the seller as an addition to the contract price, or for the deduction from the price by the purchaser if the seller had the benefit of the repeal or decrease of a sum equal to the amount of the new duty, or the increase, or equal to the amount of the duty repealed or of the decrease, as the case may be; and in the case of a new duty, any new expenses incurred and in the case of a repealed duty any expenses saved, may be included in the addition to or deduction from the contract price respectively: The amount to be agreed upon by the parties or determined by the Commissioner of Customs or of Inland Revenue, as the case may be". (Page 162).

Serial No.

From the above passage it is clear that not only does the increase or decrease or new levy or repeal of customs or excise duty affect the price (in the absence of a contract to the contrary) but even expenses incurred or saved must be added on to or deducted from such sale price.

In India, as submitted already, there are no reported decisions. The judgment of the Lahore High Court -- noticed in the statement of objects and reasons appended to the Government of India Bill does not appear to be a reported one. It appears to have depended on a construction of section 10 of the Indian Tariff Act.

Looking at the sections of the Mysore Sale of Goods Act, section 9 says that the price in a contract of sale may be fixed by the contract or may be left to be fixed in a manner thereby agreed or may be determined by the course of dealing between the parties.

But where a price is so fixed, that is, either -- specifically or impliedly, no increase or decrease on account of variation in duty, is provided for in the Act and in the absence of such change in price in the course of dealing between the parties, it is difficult to say that a court will allow it.

Unless statutory sanction is present, it is not likely that a contract between the parties will be held to be subject to such an implied condition.

It would therefore appear desirable that the Sale of Goods Act is amended as in British India in order to give effect to a variation in the price on account of variation in excise or customs duty.

NOTE—Contn. Sheet.

Amendment of Sale of Goods Act

5779/40
P

File No. of 194 . | General and Revenue Secretariat

Serial No.

Submitted for orders.

Sec
14/41
Good

Section 9 of the Sale of Goods Act provides that the price in a Contract of Sale may be fixed by the Contract. There is, however, nothing in the Act to suggest that the price so fixed is affected by the circumstance that subsequent to the Contract of Sale fixing the price, excise duty on goods was imposed or increased or decreased or remitted.

It is with a view to overcome the hardship that is caused to the parties by such imposition, increase, decrease or remission of excise duty that the Sale of Goods Act was recently amended in British India.

Even in England, Statutory provision exists to adjust the equities between the buyer and the seller on account of such imposition or increase etc.

It seems to me therefore that in the absence of necessary Statutory provision, the buyer is not bound to pay to the seller any excise duty imposed subsequent to the Contract of sale

5779

Serial No.

DEPUTY'S OFFICE
23 APR 1941
7183

7046/9/41

The Mysore Sale of Goods Act may therefore be amended on the lines of the British Indian Amending Act. It is for consideration whether in view of the urgency of the matter, the bill may be promulgated as an emergency measure under Section 31 of the Government of Mysore Act.

BKR
9.4.41

Law Secy)

The bill may be promulgated as an emergency measure

I Member)

Hm
2
16/4/41.

I agree

BKR
16.4.41

Dlll
18/4/41

Hm
2
21/4/41

BKR
21.4.41

This is a Council matter and may perhaps be disposed off by circulation

BKR
21-4-41

Law Secy)

Dewan)

Hm
2
21/4/41

BKR
22.4.41

7298/21/4.

NOTE—Contn. Sheet.

OFFICE OF THE
FIRST MEMBER OF COUNCIL
APR 17 1941
No 1066

Dlll
23-4-41

Sale of Goods (amendment) Bill

5779

File No. of 194 . | General and Revenue Secretariat

Serial No.

DEPUTY'S OFFICE
3. MAY 1941
No. 7530

For circulation

Chief Secy
Mc.

Hm
2
25/4/41

BKR
25.4.41

CH SEC'Y
2
1941

A D.F.N. is submitted.

Sd
26.4.41

for approval

BKR
26.4.41

Submitted with a circulation Memo.
Sd
25/4/41.

Signed
MS
25/4

Law Secy)
D.F.N. submitted.

I Member)

Hm
2
26/4/41

Signed F.N. is placed in file.

BKR
28.4.41

GEB
1/5/41

FIRST ... SECRETARIAT
APR 28 1941
No. 11004

S.N. submitted

Dewan)

Hm
2
1/5/41

BKR
2.5.41

25/4

For Disposal by Circulation. **No. C. 577 of 1940-41**

.....193.....

GENERAL AND REVENUE SECRETARIA'

Council Matter.

Subject

A bill to amend the Sale of Goods Act, 1932.

Circulated to the Members of Council.

By Order,

25th April 1941. *Chief Secretary to Government.*

First Member of Council. (Seen)

Second Member of Council. (on deputation)

For favour of further action

Law Secy.
with compliments)

MS
25/4

Hum
2
26/4/41

BKR
26.4.41

Final Note by the First Member of Council.

Subject.—

Promulgation of a Bill to amend the Sale of Goods Act.

The Indian Sale of Goods Act, 1930, has been recently amended in British India by the addition of a new section,64 A. This section provides for the addition to or deduction from a contract price of variations in excise or customs duty effected after the making of the contract.

It is considered desirable to amend the Mysore Sale of Goods Act similarly. Representations have also been received from the Mysore Sugar Co., Ltd., and from certain coffee planters urging for speedy amendment of the Mysore Act in this behalf.

A bill has been drafted for this purpose and it is proposed to issue it as an Emergency Act in the first instance and thereafter introduce it in the Representative Assembly and the Legislative Council so as to make the measure permanent.

The Dewan is agreeable to this proposal.

I solicit the gracious sanction of His Highness to th above proposal.

N M Rama Rau

MEMBER OF COUNCIL.

Bangalore,
1st May 1941.

Submitted to His Highness.

I submit herewith a Final Note by the First *Member of Council on the Subject of* the promulgation of a Bill to amend the Sale of Goods Act into law

for His Highness' gracious approval.

Mirza M. Ismail

Dewan.

Fernhill,
3rd May 1941.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Promulgation of a Bill to amend the Sale of Goods Act into law.

Chief Secy
MJ
7-5-41

Order.

TRW.
5/5/'41.

no. 737

MK
9.5.41

6487/40

C 577.

General and Revenue Secretariat.

SUBJECT:—

promulgation of a Bill to amend the Sale of Goods Act into Law.

(*)

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at Headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to Members of Council for perusal of His Highness' orders before/~~after~~ issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.) (*)

Chief Secretary to Government.

Through the Secretary to Government,

.....Law.....Department. 2/5/41

11590/10/5

FIRST MEMBER OF COUNCIL.

10/5/41

11477/12.5.41

SECOND MEMBER OF COUNCIL.

12.5.

Law Secy with Compliments.

13/5/41

NOTE.--Contn. sheet

WD 02010—GPB—250—19-3-41

13/5/41

13.5.41

6487

Sch of fords (amendment) B

General and Revenue Secretariat | File No. D.96. of 194 | [App. F. III-2

Serial No.

and replaces is intended to replace an Emergency Act issued in May. There may therefore be no necessity perhaps to refer the Bill to a Select Committee.

1. Motion that the Bill published under rule 36 of the Mysore Legislative Rules be taken into Consideration by the Council at once

Move — Minister for Law.

Seconde — Law Secretary to Govt.

2. Motion that the Bill be passed.

Move: Minister for Law

Seconde: Law Secretary to Govt

Submitted for orders.

Sd/- 6/6/41

BKR 6.6.41

Law Secy)

Minister) Law)

1 Dewan)

Hm 2 7/6/41

7-6-41.

or 11 5/6/41

Hm 2 8/6/41

The general principles of the Bill were placed before the Representative Assembly and approval of that House last March during its Budget session. The Bill was taken into Consideration by the Le during its recent session and passed by it at one sitting.

If approved, the file will be sent to the Le Office for kindly putting up a Copy of the Bill signed by the President as required by S.O 44 and 45 of the Standing Orders of the Le.

Sd/- 7.7.41

yes BKR 7.7.41

MYSORE LAW'S OFFICE No. 8410

MYSORE LAW DEPT. 7 JUL 1941 MYSORE

12645 7/7/41

SECRETARY MYSORE REPRESENTATIVE ASSEMBLY 8 JULY 1941

NOTE—Contn. Sheet.

Sale of foods (amendment) Bill

File No.).96 of 194 .

General and Reve e Secretariat

Serial No.

A Copy of the Bill signed by the President &c is placed in the file. Flag A

A D.F.N. is submitted.

10.7

Law Secy)

D.F.N. submitted 347 11/7

Minister Law) Hm 7/11/41

F.N. signed by Member.

11.7

OFFICE OF THE MINISTER FOR LAW

NOV 12 1941

No. 411

FINAL NOTE BY THE MINISTER FOR LAW.

Subject.-

The Sale of Goods (Amendment) Bill.

F The gracious sanction of His Highness was accorded on the 5th May 1941 to place the general principles of the Sale of Goods (Amendment) Bill before the Representative Assembly and to introduce it in the Legislative Council.

G The general principles of the Bill were placed before the Representative Assembly during its Budget Session last month and were approved by it. The Bill was taken into consideration by the Legislative Council during its recent session and passed by it at one sitting

As required by Standing Order 45 of the Legislative Council

H Standing Orders, a copy of the Bill passed by the Council and signed by the President is submitted for the gracious perusal of His Highness

I solicit the gracious sanction of His Highness to promulgate the Bill into law.

MINISTER FOR LAW.

Camp Mysore,
12th July 1941.

Submitted to His Highness.

I submit herewith a Final Note by the Minister for Law on the subject of the promulgation into law of the Sale of Goods (Amendment) Bill, for His Highness's gracious sanction.

K. M. S. Lawson

Bangalore,
12th July 1941.

D E W A N.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Promulgation into law of the Sale of Goods (Amendment) Bill.

TRW
16/7/41.

No. 38

MS
18.7.41

Chief [illegible]
Secy
15/7/41

General and Revenue

Secretariat.

C 43.

SUBJECT :—

Promulgation into law of the Sale o
Goods (Amendment) Bill.

(*)

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Ministers for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after, to the Chief Secretary for circulation to the Ministers.

34. In all other cases, the files will first be circulated to the Ministers at Headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to Council of Ministers for perusal of His Highness' orders before/after issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.) (*)

Chief Secretary to Government.

Through the Secretary to Government,

.....L..a..W.....Department. 21/7/41.

431
21.7.41

Minister for Finance and Revenue. 21.7.41

648
21.7.41

Minister for Law. 21-7-41

769
22.7.41

Minister for Education. 23.7.41

428
23-7-41

Minister for Local Self-Govt. and Public Health. 23.7.41

Law Secy. with Compliments.

NOTE.—Contn. sheet

WD 02878—GPB—300—26-6-41

24/7

25/7/41

25/7

The Sch of Fords (amendment) Act, 1941

Land Revenue Secretariat R. A. & L. C.

Legis File No. 8 of 1941. D. 96 [App. F.

Serial No.	
	The previous assent of His Highness was accorded on the 1941 to promulgate the Bill into law.
	A draft GO directing publication of the Act XVIII of 1941 is put up for approval
	Secy (RA&LC) 28/7 Law Secy 28/7
	Hon'ble 29/7/41
	Issue 29/7
	To the compiler Mysore Gazette
	No RL 285 Legis 8-41-1 dated 31-7-41
	Orders the publication of the Act in the Gazette

SECY. LAW DEPT. 29 JULY 1941 GOVT OF MYSORE

NOTE—Contn. Sheet.

WD 01925—GPB—1,000—4-3-41

VY 1932

3731 p 840

TELEPHONE NO. 2133

FACTORY:
MANDYA (MYSORE STATE)

THE MYSORE SUGAR COMPANY, LTD.

TEL. ADD.:
"MYSUGAR"
CODES USED:
A.B.C. 5TH EDN. & BENTLEY'S

"SANTHI BHAVAN"
SESHADRI ROAD

BANGALORE, 17th Decr. 1940.

REF. NO. G-6/ 5372

The Chief Secretary to the
Government of H.H. the Maharaja of Mysore,
BANGALORE.

Dear Sir,

Re. Addition to sugar prices consequent on increase in excise duty.

We beg to invite a reference to the amendment of the Indian Sale of Goods Act which has been passed by the British Indian Legislature at its recent session and received the assent of the Governor General. The amendment was made to deal with the increase and decrease in the price of commodities like sugar which are liable to Excise Duty consequent on an increase or decrease in the rate of Excise Duty. Under section 10 of the Indian Tariff Act, when there is a contract for the sale of goods liable to customs duty any increase or decrease in the rate of such duty is to the account of the buyer. By the recent amendment of the Indian Sale of Goods Act, section 10 of the Indian Tariff Act has been deleted and the principle of that section extended to Excise Duties and the provision re-enacted in the Sale of Goods

Act. The amendment is of great importance to sugar manufacturers and we request that a similar amendment may be made to the Mysore Sale of Goods Act.

Yours faithfully,
THE MYSORE SUGAR CO. LTD.

V. R. Pallegar

SECRETARY.

TRR.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. P3897

Bangalore, Dated, 28th January 1941.

From

The Secretary to the Government of His Highness
the Maharaja of Mysore,
Law Department.

To

The Secretary,
The Mysore Sugar Company Ltd.,
Bangalore.

Sir,

Subject:- Addition to sugar prices consequent on increase in excise duty.

With reference to your letter No.G.6 dated 17th December 1940 on the above subject I am directed to state that the amendment to the Sale of Goods Act is engaging the attention of Government.

I have the honour to be,
Sir,
Your most obedient servant,

for Secretary to Government,
Law Department.

CMC/-

No. P3897 dt 28-1-41

To

The Secretary,
The Mysore Sugar Company Ltd.,
Bangalore.

Subject:- Addition to sugar prices consequent on increase in excise duty.

Sir,

With reference to your letter No.G.6 dated 17th December 1940 on the above subject I am directed to state that the amendment to the Sale of Goods Act is engaging the attentio of Government.

I have etc.,

21/1/41

Secy. to Govt.
Law Dept.

D 4792
Legis

24th March 1941.

I am desired to acknowledge your letter of the 23rd instant to the First Member of Council regarding the recent amendment of the Indian Sale of Goods Act and to state that as the question is under consideration of Government, an interview on this subject with the First Member of Council is not necessary.

Hm
24/3/41.

J.H. Morgan, Esq.,
Kurkenmutty Estate,
Santaveri P.O.
Kadur District.

P.6792/Legis dy 20-3-41

I am desired to acknowledge your letter of the 23rd instant to the First Member of Council regarding the recent amendment of the Indian Sale of Goods Act and to state that as ~~the enactment of similar legislation in Mysore is under the consideration of Government~~ the question is under consideration in the Government also, an interview on this subject with the First Member of Council is not necessary.

Yours sincerely,

Hm
2
24/3/41.

J.H.Morgan Esq.,
Kurkenmutty Estate,
Santaveri P.O., Kadur District.

5831/84

Goods to: BIRUR RY. STATION.

Telegrams: SANTAVERI

KURKENMUTTY ESTATE,
SANTAVERI P.O.,
KADUR DISTRICT.

27. MAR. 1941

26 th March 1941

My Dear Narayana Rao

Thank you very much for your letter of the 24 th March, informing me that the question of the recent amendment of the Indian Sales of Goods act is under consideration of Government, if the Mysore sale of Goods act can be brought into line with the Indian Sale of Goods act , it will certainly help to clarify the position as far as coffee is concerned .

Yours sincerely

To H V Narayana Rao B A L L B

Sec To The Governemnt,
Law Depprt .

R. S. VI.—s-III/14]

DRAFT.

SUBJECT.....

.....

.....

Section. Legis
File No. 52-40
Serial No. 1

Proceedings of the Government of H. H. the Maharaja of Mysore.

Diary No. of letter replied to.....

Order No. PS 843

GENERAL AND REVENUE SECRETARIAT,

( )

, the.....*191*

Ordered that the accompanying Emergency Act to amend the Sale of Goods Act, 1932,

.....

which received the assent of His Highness the Maharaja, on the 5th day of May 1941, be published as ~~Regulation~~ Emergency Act No. IX of 1941, in the *Mysore Gazette* for general information.

Date of issue 19/5/41

Signed by Sd. BKR.

Secretary to Government.
Law Dept

BKR 13.5.41

May this be—

(i) Printed?

(ii) Treated as a standing order?

(iii) Published in the "Gazette" English part?

(iv) Translated?

(v) Placed at the disposal of the Press?

(vi) Published in the "Gazette" Kannada part?

To

The Compiler, *Mysore Gazette*, for publication in Part III of the Gazette, in English and Kannada and for supply of .....spare copies in English, and .....spare copies in Kannada to this office, and.....spare copies in English and.....spare copies in Kannada to the Curator, Government Central Book Depot, Bangalore. Proofs should be sent to this office for approval before publication.

Spare copies as per Standing Order

4 clear

Copy to 2nd Section.

A Bill to amend the Sale of Goods Act, 1932.

WHEREAS it is expedient to amend the Sale of Goods Act, 1932 for the purposes hereinafter appearing;

It is hereby enacted as follows:-

1. This Act may be called the Sale of Goods (Amendment) Act, 194 .

Insertion of new section 64A in Act V of 1932.

2. After section 64 of the Sale of Goods Act, 1932, the following sections shall be inserted, namely:-

In contracts of sale amount of increased or decreased duty to be added or deducted.

"64A. In the event of any duty of customs or excise on any goods being imposed, increased, decreased or remitted after the making of any contract for the sale of such goods without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such goods duty-paid where duty was chargeable at that time,--

(a) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, or any part thereof, is paid, the seller may add so much to the contract price as will be equivalent to the amount paid in respect of such duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and

(b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the buyer may deduct so much from the contract price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay, or be sued for or in respect of, such deduction."

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

ORDER NO: P5843 Lys 52-40-1

Bangalore, Dated, 19th May 1941.

Ordered that the accompanying Emergency Act to amend the Sale of Goods Act, 1932, which received the assent of His Highness the Maharaja, on the 5th day of May 1941 be published as Emergency Act No. IX of 1941, in the Mysore Gazette for general information.

19-5-41.
Secretary to Government,
Law Department.

To--The Compiler, Mysore Gazette, for publication in Part IV of the Gazette in English and Kannada and for supply of spare copies as per Standing Orders.

HKR/3.

ACT NO.IX OF 1941 (Emergency)

THE SALE OF GOODS (Amendment) ACT, 1941.

(Received the assent of His Highness the Maharaja on the 5th May of May 1941).

WHEREAS the Government of His Highness the Maharaja is satisfied that circumstances exist which render it necessary to amend the Sale of Goods Act, 1932, for the purposes hereinafter appearing;

NOW, THEREFORE, in ~~extension~~ exercise of the powers conferred by section 31 of the Government of Mysore Act, 1940 (XVIII of 1940);

IT is hereby enacted as follows:-

1. This Act may be called the Sale of Goods (amendment) Act, 194

Insertion of new section 64A in Act V of 1932.

2. After section 64 of the Sale of Goods Act, 1932, the following sections shall be inserted, namely:-

In contracts of sale amount of increased or decreased duty to be added or deducted.

"64A. In the event of any duty of customs or excise on any goods being imposed, increased, decreased or remitted after the making of any contract for the sale of such goods without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such goods duty-paid where duty was chargeable at that time,--

(a) if such imposition or increase ~~kx~~ so takes effect that the duty or increased duty, as the case may be, or any part thereof, is paid, the seller may add so much to the contract price as will be equivalent to the amount paid in respect of such duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition and

(b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the buyer may deduct so much from the contract price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay, or be sued ~~for~~

sued for or in respect of, such deduction."

Sd/- Mirza M. Ismail.

DEWAN.

BMR
19.5.41

NOTIFICATION.

Order No. P. 5843—*Legis.* 52-40-1, *dated Bangalore, the* 19*th May* 1941.

Ordered that the accompanying Emergency Act to amend the Sale of Goods Act, 1932, which received the assent of His Highness the Maharaja, on the 5th day of May 1941, be published as Emergency Act No. IX of 1941, in the *Mysore Gazette* for general information.

H. V. NARAYANA RAO,
Secretary to Government,
Law Department.

ACT No. IX OF 1941.

The Sale of Goods (Amendment) Emergency Act, 1941.

(*Received the assent of His Highness the Maharaja on the* 5*th day of May* 1941).

WHEREAS the Government of His Highness the Maharaja is satisfied that circumstances exist which render it necessary to amend the Sale of Goods Act, 1932, for the purposes hereinafter appearing;

NOW, THEREFORE, in exercise of the powers conferred by section 31 of the Government of Mysore Act, 1940 (XVIII of 1940);

It is hereby enacted as follows :—

1. This Act may be called the Sale of Goods (Amendment) Act, 1941.

2. After Section 64 of the Sale of Goods Act, 1932, the following section shall be inserted, namely :— New Section 64A in Act V of 1932.

"64A. In the event of any duty of customs or excise on any goods being imposed, increased, decreased or remitted after the making of any contract for the sale of such goods without stipulation as to the payment of duty where duty was not chargeable at the time of the In contracts of sale amount of increased or decreased duty to be added or deducted.

making of the contract, or for the sale of such goods duty-paid where duty was chargeable at that time,—

(*a*) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, or any part thereof, is paid, the seller may add so much to the contract price as will be equivalent to the amount paid in respect of such duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and

(*b*) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the buyer may deduct so much from the contract price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay, or be sued for or in respect of, such deduction."

MIRZA M. ISMAIL,
Dewan.

Price: 0-0-3

6. Statement of Principles of the Matches (Excise Duty) (Amendment) Bill.

On the 28th February 1941, an Act to amend the rates of duty on matches levied under the Matches (Excise duty) Act of 1934 was promulgated as an emergency measure. This increase followed a similar enhancement of duty in British India. The Indian Finance Act, 1941, which received the assent of the Governor-General on the 31st March 1941 has placed the revised rates of duty permanently on the Statute Book. As it is considered necessary to effect a similar change in the law in Mysore, the present bill has been brought forward.

The Matches (Excise Duty) (Amendment) Bill.

Whereas it is expedient to amend the Matches (Excise Duty) Act, 1934, for the purposes hereinafter appearing;

It is hereby enacted as follows:—

Short title and commencement.

(1) This Act may be called the Matches (Excise Duty) (amendment) Act, 194 .

Substitution of new section for section 4 Act III of 1934.

(2) For section 4 of the Matches (Excise Duty) Act, 1934, the following section shall be substituted, namely:—

"Rates of duty on matches."

"4. The duty payable under section 3 shall be levied at the following rates, namely:—

(*a*) on matches in boxes or booklets containing on an average not more than eighty:—

(i) if the average number is forty or less, at the rate of two rupees per gross of boxes or booklets;

(ii) if the average number is more than forty, but not more than sixty, at the rate of three rupees per gross of boxes or booklets; and

(iii) if the average number is more than sixty, at the rate of four rupees per gross of boxes or booklets; and

(*b*) on all other matches at such rate as the Government may prescribe."

(3) The Matches (Excise Duty) (amendment) (Emergency) Act, 1941 (VII of 1941), is hereby repealed. But anything done and any action taken under the said Act shall be deemed to have been done or taken under this Act as if this Act had commenced on the 1st day of March 1941.

7. Statement of Principles of the Sale of Goods (Amendment) Bill.

The Indian Sale of Goods Act, 1930, has been recently amended in British India by the addition of a new section 64-A. This section provides for the addition to or deduction from a contract price of variations in excise or customs duty effected after the making of the contract.

It is considered desirable to amend the Mysore Sale of Goods Act similarly. Representations have also been made to Government by certain coffee planters and by the Mysore Sugar Company urging for speedy amendment of the Mysore Act in this behalf.

As the matter was urgent, an Emergency Act has been issued as Act IX of 1941.

The present Bill is intended to replace this measure and make the amendment permanent.

The Sale of Goods (amendment) Bill.

WHEREAS it is expedient to amend the Sale of Goods Act, 1932, for the purposes hereinafter appearing;

It is hereby enacted as follows

Short title.

1. This Act may be called the Sale of Goods (amendment) Act, 194

Insertion of Section 64-A in Act V of 1932.

After Section 64 of the Sale of Goods Act, 1932, ...owing section shall be inserted, namely:—

In contracts of sale, amount of increased or decreased duty to be added or deducted.

4-A. In the event of any duty of customs or excise on any goods being imposed, increased, decreased or remitted after the making of any contract for the sale of such goods without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such goods duty-paid where duty was chargeable at that time—

(*a*) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, or any part thereof, is paid, the seller may add so much to the contract price as will be equivalent to the amount paid in respect of such duty, or increase of duty and he shall be entitled to be paid and to sue for and recover such addition; and

(*b*) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the buyer may deduct so much from the contract price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay, or be sued for or in respect of, such deduction."

Repeal.

3. The Sale of Goods (amendment) Act, 1941 (Emergency Act IX of 1941) is hereby repealed.

8. Statement of Principles of the Bill to amend the Debt Conciliation Act, 1937

The scheme of Debt Conciliation was introduced into six taluks with effect from July 1938 and the reports of the working of the scheme showed that the results were not appreciable. Various defects and omissions in the scheme were also brought to the notice of Government and several suggestions for the improvement of the law in the matter were made in the Representative Assembly. In these circumstances, Government placed Mr. B. K. Ramakrishnaiah, M.A., LL.B., on special duty to examine the working of the scheme in all its aspects and submit a report indicating the defects, if any, and suggesting the lines on which action might be taken, so that the object of the scheme might be realised in fuller measure.

The Special Officer submitted an exhaustive report on which Government passed orders in Government Order No. 7219-68/L. R. 323-39-42, dated the 24th April 1941. With a view to implement the decisions arrived at by Government in the above order, it is proposed to amend the Debt Conciliation Act on the lines indicated in the Bill hereto appended.

Among the amendments proposed, the following are the more important.

Order No. P. 5843—*Legis.* 52-40-1, *dated Bangalore, the 19th May* 1941.

Ordered that the accompanying Emergency Act to amend the Sale of Goods Act, 1932, which received the assent of His Highness the Maharaja, on the 5th day of May 1941, be published as Emergency Act No. IX of 1941, in the *Mysore Gazette* for general information.

H. V. NARAYANA RAO,
Secretary to Government,
Law Department.

~~ACT No. IX OF 1941.~~

Bill

The Sale of Goods (Amendment) ~~Emergency Act~~, ~~1941~~.

(~~*Received the assent of His Highness the Maharaja on the 5th day of May* 1941~~).

WHEREAS ~~the Government of His Highness the Maharaja is satisfied that circumstances exist which render it necessary to~~ it is expedient to amend the Sale of Goods Act, 1932, for the purposes hereinafter appearing;

~~NOW, THEREFORE, in exercise of the powers conferred by section 31 of the Government of Mysore Act, 1940 (XVIII of 1940),~~

It is hereby enacted as follows:—

1. This Act may be called the Sale of Goods (Amendment) Act, 194X.

2. After Section 64 of the Sale of Goods Act, 1932, the following section shall be inserted, namely:—

Insertion of new Section 64A in Act V of 1932.

In contracts of sale amount of increased or decreased duty to be added or deducted.

"64A. In the event of any duty of customs or excise on any goods being imposed, increased, decreased or remitted after the making of any contract for the sale of such goods without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such goods duty-paid where duty was chargeable at that time,—

(*a*) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, or

any part thereof, is paid, the seller may add so much to the contract price as will be equivalent to the amount paid in respect of such duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and

(*b*) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the buyer may deduct so much from the contract price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay, or be sued for or in respect of, such deduction."

3. The Sale of Goods (amendment) Act, 1941 (Emergency Act IX of 1941) is hereby repealed.

MIRZA M. ISMAIL,
Dewan.

BKR 26.5.41

No. Rl. 6093—R. A. 140-40-1, dated 14th May 1941.

The Government of His Highness the Maharaja are pleased to direct that the following amendments shall be made in the rules published under Notification No. B. 6526—R. A. 41-23-1, dated 28th May 1924, as amended by Notification No. Rl. 5011—R. A. 30-32-2, dated 6th February 1933, governing the constitution and functions of the Standing Committees of the Representative Assembly and the Legislative Council—

(1) The following shall be substituted for rule 3:—

"Exclusive of the Chairman and the Secretary, each Standing Committee will consist of 6 members, of whom 4 shall be members of the Representative Assembly and the remaining 2 of the Legislative Council. The members will be selected by the Government out of a panel of 15 members to be elected by ballot by the Representative Assembly and 10 members to be similarly elected by the non-official members of the Legislative Council. The election of these members for the panels shall be made according to the principle of proportional representation by the single transferable vote and vote shall be given and counted and the result determined in accordance with the rules issued under Notification No. R. 3484—L. C. 32-40-1, dated 21st April 1941.

THE SALE OF GOODS (AMENDMENT) BILL.

I beg to introduce the Sale of Goods (Amendment) Bill and move that Sub-Order (2) of Standing Order 31 be suspended and that the Bill published under rule 36 of the Mysore Legislative Rules be taken into consideration by the Council at once.

This is a very short and simple Bill. The statement of objects and reasons explains the necessity and urgency of the measure.

Changes in customs and excise duties occur necessarily without previous notice, owing to their very nature. In the sale of Goods Act, there was no provision for a change in contract price consequent upon a charge in customs or excise duty on the goods imposed after the making of the contract. It was considered desirable to afford necessary protection to commercial interests in this respect. In British India, the Act was amended by the addition of a new section to this effect.

In order to afford similar protection to commercial interests in Mysore, Emergency Act No. IX of 1941 was passed. The present bill provides for its being placed permanently on the Statute Book. The Bill is of an urgent nature as the Emergency Act will lapse before the next Session of this House.

The Bill was placed before the Representative Assembly at its recent Session and it met with approval of that House. I am sure it will have similar support here also.

7. The Sale of Goods (amendment) Bill.

WHEREAS it is expedient to amend the Sale of Goods Act, 1932, for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. This Act may be called the Sale of Goods (amendment) Act, 194 . Short title.

2. After Section 64 of the Sale of Goods Act, 1932, the following section shall be inserted, namely:— Insertion of Section 64-A in Act V of 1932.

"64-A. In the event of any duty of customs or excise on any goods being imposed, increased, decreased or remitted after the making of any contract for the sale of such goods without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such goods duty-paid where duty was chargeable at that time,— In contracts of sale, amount of increased or decreased duty to be added or deducted.

(*a*) if such imposition or increase so takes effect that the duty or increased duty, as the case may be or any part thereof, is paid, the seller may add so much to the contract price as will be equivalent to the amount paid in respect of such duty, or increase of duty and he shall be entitled to be paid and to sue for and recover such addition, and

(*b*) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the buyer may deduct so much from the contract price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay, or be sued for or in respect of, such deduction."

3. The Sale of Goods (amendment) Act, 1941 (Emergency Act IX of 1941) is hereby repealed. Repeal

Statement of Objects and Reasons of the Sale of Goods (Amendment) Bill.

The Indian Sale of Goods Act, 1930, has been recently amended in British India by the addition of a new section

64-A. This section provides for the addition to or deduction from a contract price of variations in excise or customs duty effected after the making of the contract.

It is considered desirable to amend the Mysore Sale of Goods Act similarly. Representations have also been made to Government by certain coffee planters and by the Mysore Sugar Company urging for speedy amendment of the Mysore Act in this behalf.

As the matter was urgent, an Emergency Act has been issued as Act IX of 1941.

The present Bill is intended to replace this measure and make he amendment permanent.

By Order,
H. V. NARAYANA RAO,
Secretary to Government,
Law Department.

Passed by the Legislative Council

D. V. Chandrasekharaiya

President

Legislative Council

7/7

D. F. N.

Subject:- The Sale of Goods (Amendment) Bill.

The gracious sanction of His Highness was accorded on the 5th of May 1941 to place the general principles of the Sale of Goods (Amendment) Bill before the Representative Assembly and to introduce it in the Legislative Council.

The general principles of the Bill were placed before the Representative Assembly during its Budget Session last month and were approved by it. The Bill was taken into consideration by the Legislative Council during its recent session and passed by it at one sitting.

As required by Standing Order 45 of the Legislative Council Standing Orders, a copy of the Bill passed by the Council and signed by the President is submitted for the gracious perusal of His Highness.

I solicit the gracious sanction of His Highness to promulgate the Bill into law.

12/7

MINISTER FOR LAW.

G. R., S. VI.—S-III/14]

DRAFT.

SUBJECT.....

.....

.....

Section. Legis
File No. 8 – 41
Serial No. 1

Proceedings of the Government of H. H. the Maharaja of Mysore.

Order No. RL 285
Cu ave

Ordered that the accompanying Act 6 Amend the Sale of Goods Act 1932

.....

which received the assent of His Highness the Maharaja, on the 16th day of July 1941, be published as ~~Regulation~~ Act No. XVIII of 1941, in the *Mysore Gazette* for general information.

H.V. Narayanadas
Secretary to Government.
Law Dept

To

The Compiler, *Mysore Gazette*, for publication in Part IV of the Gazette, in English and Kannada and for supply of .....spare copies in English, and .....spare copies in Kannada to this office, and.....spare copies in English and.....spare copies in Kannada to the Curator, Government Central Book Depot, Bangalore. Proofs should be sent to this office for approval before publication.

Spare copies as per standing orders.

GENERAL AND REVENUE SECRETARIAT,
( )
, *the*.....*191* .

Diary No. of letter replied to.....

Date of issue 31-7-41

Signed by H.V. Narayanadas

May this be—

(i) Printed?

(ii) Treated as a standing order?

(iii) Published in the "Gazette" English part?

(iv) Translated?

(v) Placed at the disposal of the Press?

(vi) Published in the "Gazette" Kannada part?

31/7/41

Copy Shankarlinga Setti

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

E R No. RC 285 Regis 8-41-1
Dated, Bangalore, the 31st July 1941.

Ordered that the accompanying Act to amend the Sale of Goods Act, 1932 which received the assent of His Highness the Maharaja, on the 16th day of July 1941, be published as Act No.XVIII of 1941, in the Mysore Gazette for general information.

31/7/41.
Secretary to Government,
Law Department.

To--The Compiler, Mysore Gazette, for publication in Part IV of the Gazette, in English and Kannada ~~&~~ and for supply of spare copies as per standing orders.

Act no XVIII 1949

The Sale of Goods (amendment) ~~Bill~~ Act, 1941.

(Assent of the Governor-General was published in the Gazette of India dated the 16th July 1941)

WHEREAS it is expedient to amend the Sale of Goods Act, 1932, for the purposes hereinafter appearing;

It is hereby enacted as follows:—

Short title.

1. This Act may be called the Sale of Goods (amendment) Act, 1941.

Insertion of Section 64-A in Act V of 1932.

In contracts of sale, amount of increased or decreased duty to be added or deducted.

2. After Section 64 of the Sale of Goods Act, 1932, the following section shall be inserted, namely:—

"64-A. In the event of any duty of customs or excise on any goods being imposed, increased, decreased or remitted after the making of any contract for the sale of such goods without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such goods duty-paid where duty was chargeable at that time,—

(*a*) if such imposition or increase so takes effect that the duty or increased duty, as the case may be or any part thereof, is paid, the seller may add so much to the contract price as will be equivalent to the amount paid in respect of such duty, or increase of duty and he shall be entitled to be paid and to sue for and recover such addition, and

(*b*) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the buyer may deduct so much from the contract price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay, or be sued for or in respect of, such deduction."

Repeal

3. The Sale of Goods (amendment) Act, 1941 (Emergency Act IX of 1941) is hereby repealed.

Sd/ N. Madhava Rau
Secretary

Statement of Objects and Reasons of the Sale of Goods (Amendment) Bill.

The Indian Sale of Goods Act, 1930, has been recently amended in British India by the addition of a new section

64-A. This section provides for the addition to or deduction from a contract price of variations in excise or customs duty effected after the making of the contract.

It is considered desirable to amend the Mysore Sale of Goods Act similarly. Representations have also been made to Government by certain coffee planters and by the Mysore Sugar Company urging for speedy amendment of the Mysore Act in this behalf.

As the matter was urgent, an Emergency Act has been issued as Act IX of 1941.

The present Bill is intended to replace this measure and make the amendment permanent.

By Order,
H. V. NARAYANA R.
Secretary to Government,
Law Department.